

**ARIZONA STATE BOARD OF ACCOUNTANCY**  
100 N. 15<sup>th</sup> Avenue, Suite 165 Phoenix, Arizona 85007  
Phone: (602) 364-0804 Fax: (602) 364-0903  
[www.azaccountancy.gov](http://www.azaccountancy.gov)

**March 13, 2006 – 8:15 a.m.**

**AGENDA DETAIL**

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

During this meeting, the Board may vote to go into Executive Session to obtain legal advice from the Board's attorney or review statutorily confidential material on any of the following agenda items, pursuant to A.R.S. § 38-431.03(A)(2)(3) & (4), respectively:

**OPEN SESSION**

**1. Call to Order**

**2. Call to the Public**

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

**3. Discuss, Amend and Approve Minutes**

Pursuant to A.R.S. §§ 38-431.03(A)(2), (B) and 32-749, any discussion of the Executive Session minutes will be held in Executive Session.

- a. Approval of the Open Session Minutes from the February 6, 2006 Board Meeting
- b. Approval of the Executive Session Minutes from the February 6, 2006 Board Meeting

**4. Declaration of Conflicts of Interest**

**5. Executive Director's Report**

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations

**6. President's Report**

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

**EXECUTIVE SESSION**

The Board will go into executive session on the following items, pursuant to A.R.S. §38-431.03(A)(2), to discuss or consider records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law; pursuant to A.R.S. §38-431.03(A)(3) to obtain legal advice from the Board's attorneys; and pursuant to A.R.S. §38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys regarding contracts that are the subject of negotiations, in pending or contemplated litigation or in settlement discussions conducted in order to avoid or resolve litigation. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

**7. Committee Recommendations – Complaint/Initial Analysis Files**

Board to review advisory committee recommendations from the initial analysis of the following files:

- a. File No. 2006.041  
The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.
- b. File No. 2006.023  
The Tax Practice Committee recommended that the Board close the file.
- c. File No. 2006.024  
The Tax Practice Committee recommended that the Board consider re-opening the initial analysis file based on new information received from the complainant.

**8. Response to Offered Decision and Order (By Consent)**

Update on status of offered Decision & Order (By Consent), review and consideration of any response/counteroffer for the following:

- a. File No. 2006.007

**9. Settlement Conference**

- a. Board to review response and proposed settlement on the following files:

File No. 1998.229

File No. 2003.021

File No. 2000.044

File No. 2003.063

File No. 2004.046

File No. 2006.015

**10. Initial Analysis**

- a. Report from California Board

File No. 2006.056

Board to review disciplinary action taken by California Board of Accountancy and Registrant's Response to determine whether to open an investigation file and/or take disciplinary action.

- b. Self Report

i. Board to review court documents and letter from Registrant's Attorney to determine whether to open initial analysis or investigation file and/or take disciplinary action.

ii. Board to review court documents, registration renewals and letter from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.

**11. Notices of Unlawful Use of the CPA Designation**

Board to review responses to Notices that were received in the following matters:

- a. File No. 2006.033

- b. File No. 2006.052

**12. Assistant Attorney General's Report**

- a. Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: A. Hamilton Coleman, J. Clay Coleman, File Nos. 2006.056, 2003.008, 2006.024, CPE Compliance files.

- b. Update on the status of the following Accountancy Enforcement Unit files: File Nos. 2005.029, 2006.014, 2006.021, 2006.045 and 2006.046, Self-Report (item 10-(b)-(i))

- c. Report to the Board on Consistency of Board Action

**13. Review Complaint Aging Report**

**OPEN SESSION**

**14. Legal Action on Executive Session Items**

Board may take legal action on the items considered in Executive Session.

**15. Items for Board Review, Discussion and Legal Action**

- a. Recommended Decision of Administrative Law Judge

File No. 2005.068; Sheline, Calvin

Board to accept, reject or modify the recommended decision.

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- b. Remand from Administrative Law Judge - Consideration of Stipulation and Order Canceling Firm Registration  
File No. 2006.049; Arthur Calvert & Co. PC  
Board to accept or reject proposed Stipulation and Order for Cancellation of Firm Registration
- c. Compliance with Decision & Order (By Consent)  
File No. 2003.008; Montes, Samuel J.  
Board to review status of reporting to determine if the requirements of Decision & Order (by Consent) have been met.  
File No. 2004.061 & 2005.027; Tassainer, Garin  
Board to review peer review report to determine if the requirements of Decision & Order (By Consent) have been met.
- d. Termination of Decision & Order (By Consent)  
File No. 2000.126; Clancy, William  
File No. 2002.037; Elggren, Craig L.
- e. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)  
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
  - i. US Accountancy Database
  - ii. Prometric
  - iii. Nominating Directors at Large and Regional Directors
  - iv. Sanchez Nomination
  - v. Letter from Costello - Amendment to CBT Contract
  - vi. Arizona Amended Appendix A Fee Schedule
  - vii. Regional Meeting, May 31 - June 2, 2006, San Francisco, California  
Consideration of approval for Executive Director and Board members attendance and travel to the meeting
- f. Review of Compliance with CPE Requirements  
Board may vote to go into Executive Session to obtain legal advice pursuant to A.R.S. §38-431.(A)(3).

|                     |         |
|---------------------|---------|
| M. Darren Roman     | 4620-R  |
| Margie Linda Taylor | 7373-E  |
| Richard A. Miller   | 5975-E  |
| Charles F. Nettell  | 4262-E  |
| Frank R. Steele     | 13091-E |

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g. Consideration of Reinstatement of Expired Certificates

|                       |         |
|-----------------------|---------|
| Amy Nga Man Tang      | 12559-E |
| Sue Ping Kiang        | 7511-E  |
| Sharon E. Witherspoon | 2947-E  |
| Debra S. Chargin      | 6004-E  |

h. Request for a CPE Waiver and Fee Waiver – A.R.S. §32-730(C) & (D)

|                    |        |
|--------------------|--------|
| Leonard Ray Lebrun | 8266-E |
| Penny S. Rhoads    | 2969-E |
| Shu-Yuan Wu        | 5255-E |

i. Request for inactive status – A.R.S. §32-730:

|                   |        |
|-------------------|--------|
| A. Bradford Buell | 2832-E |
| Donald E. Logue   | 6756-E |
| Stephen J. Wethor | 7346-R |

j. Application for Certification by Reciprocity, Deferral by Certification Committee – A.R.S. §32-726:

J. Clay Coleman - California

k. Application for Examination, Candidates for the Uniform CPA Exam, Deferral by Certification Committee – A.R.S. §32-723:

Javier Orlando Carcamo  
Michael William Reed  
Suzanne Marie Woodbury

l. Request Extension of NTS Date for Exam Candidate - A.A.C. R4-1-229(D)

Aisha Alkilani

**16. Consent Agenda** (The Board may pull any of the following items off the consent agenda take individual action) Board discussion and legal action on the following items:

a. Recommended for Registration of Professional Corporation for the following Applicants – (Meets the requirements of A.R.S. § 32-734):

Tina L. Myers, PC  
Shareholder: Tina L. Myers 6862-E

Lohman Company Advisors, PC  
Shareholders: Jay A. Lohman 4928-R  
Craig A. Lohman 12093-E  
Cati M. Piorkowski 9260-E

Kenneth R. Council, CPA, PC  
Shareholder: Kenneth R. Council 11005-R

Kotler Enterprises, PC  
Shareholder: Harvey R. Kotler 8478-E

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Richard E. Bingaman, CPA, PC  
Shareholder: Richard E. Bingaman 13332-R

CPA Advisory Services, PC  
Shareholder: Kenneth R. Council 11005-R

- b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants – (Meets the requirements of A.R.S. § 32-735):

CFO Tech, PLLC  
Shareholder: Tarun (TJ) Juneja 13943-R

Demmon Consulting Service, LLC  
Shareholder: Scott Demmon 9946-E

Gregory Tanner, LLC  
Shareholder: Gregory W. Tanner 8939-E

Business Systems Consulting, LLC  
Shareholder: Brett Frederick 13970-E

DND Tax Services, LLC  
Shareholder: Dale E. Dykstra 12951-R

East Thomas Accounting, LLC  
Shareholder: Dale E. Dykstra 12951-R

DYR Tax Solutions, LLC  
Shareholder: Della Y. Redaja 11045-E

K's Accounting , LLC  
Karen Julius 13978-E

Shareholder:

- c. Recommended for Registration of Sole Practitioner for the following Applicants - (Meets the requirements of A.R.S. § 32-731):

AT Tax & Accounting  
Owner: Allen Tobin 12310-E

- d. Recommended for Firm Name Change:

Eaton & Cecil, PLLC  
Eaton & Cecil, PC 611-C  
Shareholder: Jay R. Eaton 4989-E

Edward J. Jeffrey, CPA, PC  
Jeffrey & Jeffrey, CPA's, PC 186-C  
Shareholder: Edward J. Jeffrey 9055-E

Colby & Powell, PLC  
Colby & Company, CPA's, PLC 639-P  
Shareholders: David M. Colby 1203-E  
Scott T. Powell 4906-E  
Mark J. Weech 9913-E  
James S. Usevitch 11402-E  
Scott J. Graff 12416-E

Birenbaum & Speen, PC  
Joel F. Birenbaum, PC 971-C  
Shareholders: Joel F. Birenbaum 4752-R  
Mitchell B. Speen 9776-R

EECPA, PLC  
Elizabeth Eisenberg, PLC 1126-C  
Shareholder: Elizabeth Eisenberg 12541-E

- e. Requests for Firm Cancellation - Do not wish to renew:

|                               |        |                                       |        |
|-------------------------------|--------|---------------------------------------|--------|
| Cheryl S. Thompson Accounting | 2727-P | Revolution CPA's of Tucson, LLC       | 1108-L |
| Ted Lyman, PC                 | 2091-C | Merchants & Tradesman Accounting, LLP | 1119-B |

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## f. Recommended for Cancellation of Certificate per registrant's request not to renew:

|                    |        |                        |        |
|--------------------|--------|------------------------|--------|
| Marilynn I. Freese | 7826-E | Derpherd V. Laeno      | 8730-R |
| Donna J. Thrasher  | 1258-E | Diane S. Stevens       | 8213-E |
| Dale Willis        | 2294-E | Julie A. Zoldos-Lahner | 8781-E |
| Edwin Bauch        | 8509-R |                        |        |

## g. Recommended for Reissuance of Certificate because of Name Change:

|  |         |                                   |         |
|--|---------|-----------------------------------|---------|
| Morris T. Mullins (Maureen T. Mullins) | 11620-R | Christine L. Grafke (Camping)     | 12286-R |
| Mary J. Matchinsky (Kalway)            | 6100-E  | Annette R. Oase-Stevens (Stevens) | 7649-E  |
| Susan M. Peavey (Gilbert)              | 12682-E | Holly Kiser (Linder)              | 12262-E |
| Joanne E. Chodd (Kelly)                | 10338-E | Melissa Goett (Ely)               | 11727-E |

## h. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):

|                 |        |                      |        |
|-----------------|--------|----------------------|--------|
| Debra Lee Stone | 6215-R | Jeffrey Philip Fagin | 4189-E |
|-----------------|--------|----------------------|--------|

## i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:

|                    |                  |                     |
|--------------------|------------------|---------------------|
| Kristina Abril     | Robert C. Ansani | Andrea Scarla       |
| Michelle M. Beavan | Andrew Ellis     | John D. Morse       |
| Kathy L. Farina    | Mark A. Fusler   | Kimberly J. Schnell |
| Kevin M. Gibbs     | Eric B. Maneval  |                     |

## j. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. §32-721:

Riva W. Alfred - Texas

## k. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. §32-724:

|                               |                              |
|-------------------------------|------------------------------|
| Gregory J. Applen – Minnesota | Stephen R. Byrum – Virginia  |
| Brian D. Kansky - California  | Joanne R. Doherty - New York |
| Brian S. Hagues - New York    |                              |

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I. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

|                                       |                                |
|---------------------------------------|--------------------------------|
| Gregg A. Agens – Michigan             | Andrew R. Bevan – Ohio         |
| Stephen P. Bowen – Massachusetts      | Garin G. Campbell – Indiana    |
| Gregory B. Carlson – Wisconsin        | Sharon A. Davis - New Mexico   |
| Kenneth F. Deon - South Carolina      | Stephen F. Dobias – Indiana    |
| Gregory A. Gaston – Oregon            | Timothy Gulling - New Mexico   |
| Biju Kamaleswaran – Pennsylvania      | Susan M. Labicane – California |
| Deborah Ann Lewis – Oklahoma          | Carrie A. Metz – Louisiana     |
| Sam A. Morantz – Ohio                 | Roberta E. Orbach - New Mexico |
| Joseph J. Patrick, Jr. – Pennsylvania | Jerome D. Rieck - South Dakota |
| John J. Samyn - Kansas                | Dennis L. Solin – Oregon       |
| Mark W. Sperry – Utah                 | Gary Stephani – Wisconsin      |
| Linda Toogood - Connecticut           |                                |

m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

|                              |                          |                            |
|------------------------------|--------------------------|----------------------------|
| Tyrone W. Blanchette         | Christopher Michael Bown | John Michael Sturdivant    |
| Ashley Nicole Brasel         | Judith A. Brubaker       | Matthew Anthony Vierthaler |
| David Alan Burke             | James M. Burton          | Janette Lynn Wallin        |
| Laura Jean Sadauskas         | Marie Christine Carnecer | Anna Elizabeth Westendorf  |
| Kyle Wende Dolan             | Misty Lee Everette       | Eva Leticia Rascon         |
| Mary Kathleen Gilbaugh       | Emily Lenore Green       | Lidia I. Tagliarini        |
| John Schrader Hoover         | Johnny Sungwhan Kim      | Tracy Leigh Wagner         |
| Gergana Anguelova Kovatcheva | Katherine D. Krueger     | Richard E. Weisenberg      |
| Russell Wayne Kupfer         | Brian Kelly Nelson       | Fei-Ni Wong                |
| Valerie Nichitean            | Nathan Michael Opel      | Lacy Jean Zemaitis         |
| Amber Renee Petty            |                          |                            |

n. Recommendation of the Peer Review Advisory Committee for approval on the



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following firms in compliance – R4-1-454:

Acosta, R.C. & Assoc., CPA's, P.C.

Altschuler, Melvoin & Glasser LLP

Becker, Linda M., P.C.

Beckman & Company, P.C.

Brown, Terry M., P.C.

Clarke, C.W., Ltd.

Creed, Dietrich & Robinson PLLC

DeVries CPA's Of Arizona, PC

Evans & Baldwin, P.C.

Gosney & Company, P.C.

Gray, J. Kirk, P.C.

Koivisto & Koivisto, P.C.

Lambson & Rader, P.C.

Horowitz, Gerry, CPA

Leo, Donald R. & Company, Ltd.

Perius, William M., CPA

Miller, Allen & Co., P.C.

Moffitt & Company, P.C.

Wong, Eddy, CPA

Mukai, Greenlee & Company, P.C.

Murphy, Russell R., Ltd.

Nardine, James R., CPA, P.C.

Nordstrom And Associates, P.C.

Vicario, Lawrence A., CPA

Romek, Sanders & Company, P.C.

Rosenfeld, Mark D, CPA, PC

Rynd, Carneal & Ewing, P.L.C.

Wasser, Clinton R., CPA, PC

Yavitt, Richard E., CPA, P.C.

### **17. Summary of Current Events**

### **18. Discussion of Items to be placed on future meeting agenda**

### **19. Adjournment**